

3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX

OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
100 PERSONNEL SERVICES - SALARIES	100							*	
110 Regular Salaries									
111 Office/Administrative – Certified		111	No	No	No	No	Yes	Yes	Yes
112 Professional – Educational/Certified		112	Yes				No	No	No
113 Professional – Other/Certified		113	Yes	Yes	Yes	Yes	No	No	No
114 Custodial		114	No	No	No	No	No	No	No
115 Clerical/Technology		115	Yes	Yes	Yes	Yes	Yes	Yes	Yes
116 Cooks/Service Work		116	No	No	No	No	No	No	No
117 Aides – Instructional/Support Services		117	Yes	Yes	Yes	Yes	No	No	No
118 Bus Drivers		118	No	No	No	No	No	No	No
119 Other Supervisory Salaries		119	No	No	No	No	Yes	Yes	Yes
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13X Overtime		13X							
14X Sabbatical Leave		14X	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15X Stipends		15X							
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes	Yes	Yes
170 Vacation Leave Termination Pay		170	Yes	Yes	Yes	Yes	Yes	Yes	Yes
180 Bonuses		180	Yes	Yes	Yes	Yes	Yes	Yes	Yes
200 PERSONNEL SERVICES – EMPLOYEE BENEFITS	200								
210 Social Security/Medicare		210	Yes	Yes	Yes	Yes	Yes	Yes	Yes
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes	Yes	Yes
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes	Yes	Yes
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes	Yes	Yes
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes	Yes	Yes
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes	Yes	Yes
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes	Yes	Yes
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes	Yes	Yes
300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300								
310 Office/Administrative Services		310	No	No	No	No	Yes	Yes	Yes
320 Professional – Educational Services		320	Yes	Yes	Yes	Yes	No	No	No
321 Prof – Ed Services – Distance Learning		321	Yes				No	No	No
330 Other Professional Services		330					Yes	Yes	Yes
340 Technical Services		340	Yes	Yes	Yes	Yes	Yes	Yes	Yes
350 Contracted Services with Other Districts		350	Yes	Yes	Yes	Yes	Yes	Yes	Yes
351 Other District Within State		351	Yes	Yes	Yes				
352 Other District Outside State		352	Yes	Yes	Yes				
354 Contracted Services w/ Other Cooperatives		354	Yes	Yes	Yes				
*Special Education and Other Program Directors and Full-Time Department Chairpersons should be coded to function 2490 (see definitions for functions 1000 & 2490).									

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OBJECT			FUNCTION						
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
400 PURCHASED PROPERTY SERVICES	400								
410 Energy Utility Services		410	No	No	No	No	No	No	No
411 Gas		411	No	No	No	No	No	No	No
412 Electricity		412	No	No	No	No	No	No	No
420 Other Utility Services		420	No	No	No	No	No	No	No
421 Water/Sewer		421	No	No	No	No	No	No	No
430 Cleaning Services		430	No	No	No	No	No	No	No
431 Disposal Services		431	No	No	No	No	No	No	No
432 Snow Plow Services		432	No	No	No	No	No	No	No
433 Custodial Services		433	No	No	No	No	No	No	No
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes	Yes	Yes
450 Rental		450							
451 Rental of Land and Buildings		451							
452 Rental of Equipment and Vehicles		452	Yes	Yes	Yes	Yes	Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	No	No	No	No	No	No	No
500 OTHER PURCHASED SERVICES	500								
510 Student Transportation Services		510	No	No	No	No	No	No	No
511 Transportation From Another SD Within State		511	No	No	No	No	No	No	No
512 Transportation From Another SD Outside State		512	No	No	No	No	No	No	No
513 Contracted Services, Private Bus Contractors		513	No	No	No	No	No	No	No
514 Individual Transportation Contracts		514	No	No	No	No	No	No	No
515 Contingency-New Students to School Districts		515	No	No	No	No	No	No	No
516 Field Trips		516	Yes	No	No	No	No	No	No
520 Insurance-Property, Casualty and Liability		520	No	No	No	No	Yes	No	No
530 Communication Services		530					Yes	Yes	Yes
531 Telephone		531					Yes	Yes	Yes
532 Postage		532					Yes	Yes	Yes
540 Advertising		540					Yes	Yes	Yes
545 Recruitment		545					Yes		
550 Printing, Binding and Duplication		550	Yes	Yes	Yes	Yes	Yes	Yes	Yes
561 Tuition – In State	561	561	Yes	No	No	No	No	No	No
562 Tuition – Out of State	562	562	Yes	No	No	No	No	No	No
563 Educational Fees to Detention Facilities	563	563	Yes	No	No	No	No	No	No
570 Contracted School Food Services		570	Yes	No	No	No	No	No	No
581 In-District Travel		581	No	Yes					
582 Out of District Travel		582		No	Yes	No	Yes	Yes	Yes
590 Miscellaneous Purchased Services		590							
591 Miscellaneous Service Purchased Locally									
594 Student Room and Board – In State		594					No	No	No
595 Student Room and Board – Out of State		595					No	No	No
OBJECT			FUNCTION						

3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX

YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	Instruction	SUPPORT SERVICES					
			Instruction 1000	Students 2100	Instructional Staff 2210	Educational Media 2220	General Admin 2300	School Admin 2400	Business Admin 2500
600 SUPPLIES AND MATERIALS	600								
610 Supplies		610	Yes	Yes	Yes	Yes	Yes	Yes	Yes
615 Replacement Supplies and Parts		615	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620 Energy Supplies		620							
621 Bottled Gas		621	No	No	No	No	No	No	No
622 Oil		622	No	No	No	No	No	No	No
623 Coal		623	No	No	No	No	No	No	No
624 Vehicle and Equipment Fuel		624	No	No	No	No	No	No	No
630 Food		630	Yes						
640 Textbooks, Library Books and Resource Books		640	Yes	No	No	No	No	No	No
650 Periodicals		650	Yes	Yes	Yes	Yes	Yes	Yes	Yes
660 Minor Equipment – New		660	Yes	Yes	Yes	Yes	Yes	Yes	Yes
670 Minor Equipment – Replacement		670	Yes	Yes	Yes	Yes	Yes	Yes	Yes
681 Computer Software		681	Yes	Yes	Yes	Yes	Yes	Yes	Yes
682 Media Software		682	Yes						
700 PROPERTY AND EQUIPMENT ACQUISITION									
710 Land – Acquisition	710	710	No	No	No	No	No	No	No
715 Land – Improvements	715	715	No	No	No	No	No	No	No
720 Buildings – Acquisition	720	720	No	No	No	No	No	No	No
725 Major Construction Services	725	725							
73X Major Equipment – New	730	73X	Yes	Yes	Yes	Yes	Yes	Yes	Yes
74X Major Equipment – Replacement	740	74X	Yes	Yes	Yes	Yes	Yes	Yes	No
750 Depreciation	750	750							
780 Computer Hardware	780	780	Yes	Yes	Yes	Yes	Yes	Yes	Yes
800 OTHER									
810 Due and Fees	810	810	Yes	Yes	Yes	Yes	Yes	Yes	Yes
820 Judgment Against the School District	820	820	No	No	No	No	Yes	No	No
830 Special Assessments	830	830	No	No	No	No	Yes	No	No
840 Principal on Debt	840	840	No	No	No	No	No	No	No
850 Interest on Debt	850	850	No	No	No	No	No	No	No
860 Agent Fees	860	860	No	No	No	No	No	No	No
870 Student Scholarships	870	870	No	No	No	No	No	No	No
880 Other Vo-Ed Costs	880	880	No	No	No	No	No	No	No
ADJUSTMENTS TO BEGINNING FUND BALANCE									
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes	Yes	Yes	Yes	Yes
900 OTHER USES OF FUNDS									
910 Operating Transfers to Other Funds	910	910	No	No	No	No	No	No	No
920 Resources Transfer'd to Other District or Coops	920	920	No	No	No	No	No	No	No
930 Federal or State Grant Resources Transferred	930	930	No	No	No	No	No	No	No
940 Indirect Costs	940	940	No	No	No	No	No	No	No

3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX

OBJECT			FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300
100 PERSONNEL SERVICES - SALARIES	100						
110 Regular Salaries							
111 Office/Administrative – Certified		111	No	Yes		No	No
112 Professional – Educational/Certified		112	No	No	No	No	
113 Professional – Other/Certified		113	No	No	No	No	
114 Custodial		114	Yes				
115 Clerical/Technology		115					Yes
116 Cooks/Service Work		116	No	No	Yes	Yes	No
117 Aides – Instructional/Support Services		117	No	Yes	No	No	No
118 Bus Drivers		118	No	Yes	No	Yes	Yes
119 Other Supervisory Salaries		119	Yes	Yes	Yes	Yes	Yes
12X Temporary Salaries		12X	Yes	Yes	Yes	Yes	Yes
13X Overtime		13X	Yes	Yes	Yes	Yes	
14X Sabbatical Leave		14X					
15X Stipends		15X					
160 Sick Leave Termination Pay		160	Yes	Yes	Yes	Yes	Yes
170 Vacation Leave Termination Pay		170	Yes	Yes	Yes	Yes	Yes
180 Bonuses		180					
200 PERSONNEL SERVICES – EMPLOYEE BENEFITS	200						
210 Social Security/Medicare		210	Yes	Yes	Yes	Yes	Yes
220 Contribution, TRS		220	Yes	Yes	Yes	Yes	Yes
230 Contribution, PERS		230	Yes	Yes	Yes	Yes	Yes
240 Contribution, Unemployment		240	Yes	Yes	Yes	Yes	Yes
250 Workers Compensation		250	Yes	Yes	Yes	Yes	Yes
260 Health Insurance		260	Yes	Yes	Yes	Yes	Yes
270 Life and Disability Insurance		270	Yes	Yes	Yes	Yes	Yes
280 Other Employee Benefits		280	Yes	Yes	Yes	Yes	Yes
300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300						
310 Office/Administrative Services		310	No	No	No	No	No
320 Professional – Educational Services		320	No	No*	No	No	No
321 Prof – Ed Services – Distance Learning		321	No	No	No	Yes	Yes
330 Other Professional Services		330	Yes		Yes	Yes	Yes
340 Technical Services		340	Yes		Yes		
350 Contracted Services with Other Districts		350					
351 Other District Within State		351					
352 Other District Outside State		352					
354 Contracted Services w/ Other Cooperatives		354					

*Correspondence Courses in Fund 10 use Function 2700

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OBJECT			FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES		
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300
400 PURCHASED PROPERTY SERVICES	400						
410 Energy Utility Services		410	Yes				
411 Gas		411	Yes				
412 Electricity		412					
420 Other Utility Services							
421 Water/Sewer		421	Yes				
430 Cleaning Services		430	Yes				
431 Disposal Services		431	Yes				
432 Snow Plow Services		432	Yes				
433 Custodial Services		433	Yes				
440 Repair and Maintenance Services		440	Yes	Yes	Yes	Yes	Yes
450 Rental		450	Yes				
451 Rental of Land and Buildings		451	Yes				
452 Rental of Equipment and Vehicles		452	Yes	Yes	Yes	Yes	Yes
460 Minor Construction Services (see 725)		460	Yes				
500 OTHER PURCHASED SERVICES	500						
510 Student Transportation Services		510	No	Yes			
511 Transportation From Another SD Within State		511	No	Yes			
512 Transportation From Another SD Outside State		512	No	Yes			
513 Contracted Services, Private Bus Contractors		513	No	Yes			
514 Individual Transportation Contracts		514	No	Yes			
515 Contingency-New Students to School Districts		515	No	Yes			
516 Field Trips		516	No				
520 Insurance-Property, Casualty and Liability		520	Yes	Yes			
530 Communication Services		530					
531 Telephone		531					
532 Postage		532					
540 Advertising		540					
545 Recruitment		545					
550 Printing, Binding and Duplication		550	No				
561 Tuition – In State	561	561	No	No	No	No	No
562 Tuition – Out of State	562	562	No	No	No	No	No
563 Educational Fees to Detention Facilities	563	563	No	No	No	No	No
570 Contracted School Food Services		570	No	No	Yes	No	No
581 In-District Travel		581	Yes	Yes	Yes	Yes	Yes
582 Out of District Travel		582	Yes	Yes	Yes		
590 Miscellaneous Purchased Services		590					
591 Miscellaneous Service Purchased Locally		591	No	Yes	No	No	No
594 Student Room and Board – In State		594					
595 Student Room and Board – Out of State		595	No	Yes	No	No	No

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OBJECT				FUNCTION				
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	SUPPORT SERVICES		NON-EDUCATIONAL SERVICES			
			Operations & Maintenance of Plant 2600	Student Transportation 2700	Food 3100	Other Enterprise Services 3200	Community Services 3300	
600 SUPPLIES AND MATERIALS	600							
610 Supplies		610	Yes	Yes	Yes	Yes	Yes	
615 Replacement Supplies and Parts		615	Yes	Yes	Yes	Yes	Yes	
620 Energy Supplies		620	Yes					
621 Bottled Gas		621	Yes					
622 Oil		622	Yes					
623 Coal		623	Yes					
624 Vehicle and Equipment Fuel		624	Yes	Yes	Yes	Yes	Yes	
630 Food		630	No	No	Yes	No		
640 Textbooks, Library Books and Resource Books		640	Yes	Yes	Yes	Yes	Yes	
650 Periodicals		650	Yes	Yes	Yes	Yes	Yes	
660 Minor Equipment – New		660	Yes	Yes	Yes	Yes	Yes	
670 Minor Equipment – Replacement		670	Yes	Yes	Yes	Yes	Yes	
681 Computer Software		681	Yes	Yes	Yes	Yes	Yes	
682 Media Software		682						
700 PROPERTY AND EQUIPMENT ACQUISITION								
710 Land – Acquisition	710	710	No	No	No	No	No	
715 Land – Improvements	715	715	No	No	No	No	No	
720 Buildings – Acquisition	720	720	No	No	No	No	No	
725 Major Construction Services	725	725		No	No	No	No	
73X Major Equipment – New	730	73X		Yes				
74X Major Equipment – Replacement	740	74X		Yes				
750 Depreciation	750	750	No	No	Yes*	Yes*	Yes*	
780 Computer Hardware	780	780	Yes	Yes	Yes	Yes	Yes	
800 OTHER					* Proprietary Fund Types Only			
810 Due and Fees	810	810		Yes	Yes	Yes		
820 Judgment Against the School District	820	820	No	No		No	No	
830 Special Assessments	830	830	No	No	No	No	No	
840 Principal on Debt	840	840	No	No	No	No	No	
850 Interest on Debt	850	850	No	No	No	No	No	
860 Agent Fees	860	860	No	No	No	No	No	
870 Student Scholarships	870	870	No	No	No	No	No	
880 Other Vo-Ed Costs	880	880	No	No	No	No	No	
ADJUSTMENTS TO BEGINNING FUND BALANCE								
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes	Yes	Yes	
900 OTHER USES OF FUNDS								
910 Operating Transfers to Other Funds	910	910	No	No	No	No	No	
920 Resources Transfer'd to Other District or Coops	920	920	No	No	No	No	No	
930 Federal or State Grant Resources Transferred	930	930	No	No	No	No	No	
940 Indirect Costs	940	940	No	No	No	No	No	

3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX

OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
100 PERSONNEL SERVICES - SALARIES	100							
110 Regular Salaries								
111 Office/Administrative – Certified		111	No	No				
112 Professional – Educational/Certified		112	No	No				
113 Professional – Other/Certified		113	No	No				
114 Custodial		114						
115 Clerical/Technology		115	No	No				
116 Cooks/Service Work		116	No	No				
117 Aides – Instructional/Support Services		117	No	No				
118 Bus Drivers		118	Yes	Yes				
119 Other Supervisory Salaries		119	Yes	Yes				
12X Temporary Salaries		12X	Yes	Yes				
13X Overtime		13X	Yes	Yes				
14X Sabbatical Leave		14X						
15X Stipends		15X	Yes	Yes				
160 Sick Leave Termination Pay		160						
170 Vacation Leave Termination Pay		170						
180 Bonuses		180						
200 PERSONNEL SERVICES – EMPLOYEE BENEFITS	200							
210 Social Security/Medicare		210	Yes	Yes				
220 Contribution, TRS		220	Yes	Yes				
230 Contribution, PERS		230	Yes	Yes				
240 Contribution, Unemployment		240	Yes	Yes				
250 Workers Compensation		250	Yes	Yes				
260 Health Insurance		260						
270 Life and Disability Insurance		270						
280 Other Employee Benefits		280						
300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	300							
310 Office/Administrative Services		310	No	No				
320 Professional – Educational Services		320	No	No				
321 Prof – Ed Services – Distance Learning		321	No	No				
330 Other Professional Services		330						
340 Technical Services		340						
350 Contracted Services with Other Districts		350						
351 Other District Within State		351						
352 Other District Outside State		352						
354 Contracted Services w/ Other Cooperatives		354						
*Do not include Athletics.								

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OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
400 PURCHASED PROPERTY SERVICES	400							
410 Energy Utility Services		410	No	No				
411 Gas		411	No	No				
412 Electricity		412	No	No				
420 Other Utility Services		420	No	No				
421 Water/Sewer		421	No	No				
430 Cleaning Services		430	No	No				
431 Disposal Services		431	No	No				
432 Snow Plow Services		432	No	No				
433 Custodial Services		433	No	No				
440 Repair and Maintenance Services		440	Yes	Yes				
450 Rental		450	Yes	Yes				
451 Rental of Land and Buildings		451						
452 Rental of Equipment and Vehicles		452	Yes	Yes				
460 Minor Construction Services (see 725)		460	No	No				
500 OTHER PURCHASED SERVICES	500							
510 Student Transportation Services		510	No	No				
511 Transportation From Another SD Within State		511	No	No				
512 Transportation From Another SD Outside State		512	No	No				
513 Contracted Services, Private Bus Contractors		513	No	No				
514 Individual Transportation Contracts		514	No	No				
515 Contingency-New Students to School Districts		515	No	No				
516 Field Trips		516						
520 Insurance-Property, Casualty and Liability		520	Yes	Yes				
530 Communication Services		530						
531 Telephone		531	Yes	Yes				
532 Postage		532						
540 Advertising		540						
545 Recruitment		545						
550 Printing, Binding and Duplication		550	Yes	Yes				
561 Tuition – In State	561	561	No	No				
562 Tuition – Out of State	562	562	No	No				
563 Educational Fees to Detention Facilities	563	563	Yes	Yes				
570 Contracted School Food Services		570	Yes	Yes				
581 In-District Travel		581	Yes	Yes				
582 Out of District Travel		582	Yes	Yes				
590 Miscellaneous Purchased Services		590						
591 Miscellaneous Service Purchased Locally		591						
594 Student Room and Board – In State		594	No	No				
595 Student Room and Board – Out of State		595	No	No				
* Do not include Athletics.								

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OBJECT			FUNCTION					
YES INDICATES THIS OBJECT IS FREQUENTLY USED IN THIS FUND X = see definitions for additional object accounts	Mandatory Reporting & Budgeting Level	Mandatory Accounting Level	NON-EDUCATIONAL SERVICES					
			Extracurricular Activities 3400*	Extracurricular Athletics 3500	Facilities Acquisition 4000	Debt Service 5000	Operating Transfers 6100	Resource Transfers 6200
600 SUPPLIES AND MATERIALS	600							
610 Supplies		610						
615 Replacement Supplies and Parts		615	No	No				
620 Energy Supplies		620	No	No				
621 Bottled Gas		621	No	No				
622 Oil		622						
623 Coal		623	No	No				
624 Vehicle and Equipment Fuel		624	No	No				
630 Food		630	No	No				
640 Textbooks, Library Books and Resource Books		640	Yes	Yes				
650 Periodicals		650	Yes	Yes				
660 Minor Equipment – New		660	Yes	Yes				
670 Minor Equipment – Replacement		670	Yes	Yes				
681 Computer Software		681						
682 Media Software		682	Yes	Yes				
700 PROPERTY AND EQUIPMENT ACQUISITION								
710 Land – Acquisition	710	710	No	No	Yes			
715 Land – Improvements	715	715	No	No	Yes			
720 Buildings – Acquisition	720	720	No	No	Yes			
725 Major Construction Services	725	725	No	No	Yes			
73X Major Equipment – New	730	73X	Yes	Yes	Yes			
74X Major Equipment – Replacement	740	74X	Yes	Yes	Yes			
750 Depreciation	750	750	No	No	No			
780 Computer Hardware	780	780	Yes	Yes	Yes			
800 OTHER								
810 Due and Fees	810	810	Yes	Yes				
820 Judgment Against the School District	820	820	No	No		Yes		
830 Special Assessments	830	830	No	No		Yes		
840 Principal on Debt	840	840	No	No		Yes		
850 Interest on Debt	850	850	No	No		Yes		
860 Agent Fees	860	860	No	No		Yes		
870 Student Scholarships	870	870	No	No				
880 Other Vo-Ed Costs	880	880	No	No				
ADJUSTMENTS TO BEGINNING FUND BALANCE								
892 Prior Period Expenditure Adjustments	892	892	Yes	Yes	Yes			
900 OTHER USES OF FUNDS								
910 Operating Transfers to Other Funds	910	910					Yes	
920 Resources Transfer'd to Other District or Coops	920	920					No	Yes
930 Federal or State Grant Resources Transferred	930	930					No	Yes
940 Indirect Costs	940	940						Yes
*Do not include Athletics.								

3-0740.10 OPERATING STATEMENT – EXPENDITURE OBJECT MATRIX